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BY ECF

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
United States Courthouse
500 Pearl Street
New York, NY 10007

Re: *In re Customs and Tax Administration of the Kingdom of Denmark*
(*Skatteforvaltningen*) *Tax Refund Scheme Litigation*, 18-md-2865 (LAK)

Dear Judge Kaplan,

We write on behalf of the Defendants in response to the letter filed earlier today by SKAT.

Defendants agree with SKAT that the Parties to these cases would benefit from a conference to address further proceedings, including additional summary judgment motions and trial.

We object, however, to SKAT's unilateral suggestion—which we only received today through SKAT's filing—that the Court should consolidate for trial dozens of different cases that were originally filed in the Southern District of New York against different defendants, each of whom may be prejudiced by the consolidation. *See, e.g.*, Fed. R. Civ. P. 42(b) (authorizing separate trials to avoid prejudice). Accordingly, Defendants respectfully suggest that the Court defer judgment on the question of how and when these cases might be tried until the Parties have had the opportunity to discuss that matter with each other and with the Court. In addition, since this multidistrict litigation is for pre-trial purposes only (*see* MDL Transfer Order (ECF No. 1)), Defendants in actions not originally filed in the Southern District of New York reserve the right to seek remand of their action(s) to their original jurisdictions for trial. *See* 28 U.S.C. § 1407(a).

We are available for a hearing at the Court's convenience.

Very truly yours,

/s/ Alan E. Schoenfeld
Alan E. Schoenfeld